

SIMPSON THACHER & BARTLETT LLP
425 Lexington Avenue
New York, New York 10017-3954
(212) 455-2000

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:
	:
Debtors.	:
	:
-----X	

**Chapter 11
Case No. 08-13555
(Jointly Administered)**

NOTICE OF SUBSTITUTION OF COUNSEL

PLEASE TAKE NOTICE that Mary Elizabeth McGarry hereby withdraws her appearance in the above-captioned bankruptcy case.

PLEASE TAKE FURTHER NOTICE that Sandeep Qusba hereby enters an appearance in the above-captioned bankruptcy case.

Dated: December 13, 2012
New York, New York

/s/ Mary Elizabeth McGarry
Mary Elizabeth McGarry
SIMPSON THACHER & BARTLETT LLP
425 Lexington Avenue
New York, New York 10017
Telephone: (212) 455-2000
Facsimile: (212) 455-2502

/s/ Sandeep Qusba
Sandeep Qusba
SIMPSON THACHER & BARTLETT LLP
425 Lexington Avenue
New York, New York 10017
Telephone: (212) 455-2000
Facsimile: (212) 455-2502

CERTIFICATE OF SERVICE

I hereby certify that on December 13, 2012, I caused a copy of the foregoing to be served by automatic ECF notice to those parties receiving ECF in the above-captioned case and by first-class mail to the parties listed below.

WEIL, GOTSHAL & MANGES LLP 767 Fifth Avenue New York, New York 10153 Attn: Robert J. Lemons, Esq.	MILBANK, TWEED, HADLEY & McCLOY LLP 1 Chase Manhattan Plaza New York, NY 10005 Attn: Dennis F. Dunne, Esq. Evan R. Fleck, Esq. Dennis C. O'Donnell, Esq.
GODFREY & KAHN, S.C. One East Main Street, Suite 500 Madison, Wisconsin 53703 Attn: Patricia Wheeler, Esq.	

By: /s/ Terry Sanders

Terry Sanders